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Inventor(s) : Takamura et al.  
Serial No. : 10/588,173  
Filing Date : August 2, 2006  
For : Torque Meter  
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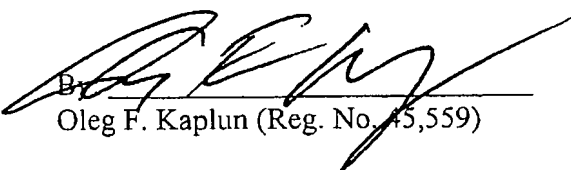
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Transmitted herewith please find an executed Declaration and an executed Power of Attorney for filing in the above-identified application. No fees are believed to be required, However, the Commissioner is hereby authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** for any additional required fees. A copy of this paper is enclosed for this purpose.

Respectfully submitted,

Dated: April 19, 2007

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SUBJECT : U.S. Patent Appln. Serial No. 10/588,173  
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